

Form ECR-442
U. S. Department of Agriculture
Agricultural Adjustment Administration
East Central Division
July 1940

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NO. 442

INSTRUCTIONS TO COUNTY OFFICES FOR
WORK ON FLUE-CURED TOBACCO MARKETING QUOTAS
(1940-41 Marketing Year)



Each county office will have the following responsibilities in connection with the tobacco marketing quotas:

1. Determination of harvested acreage
2. Preparation of records for nonwarehouse sales prior to opening of markets.
3. Preparation of listing sheets
4. Checking of tobacco disposed of without marketing
5. Issuance of marketing cards and reporting loss, destruction or theft of marketing cards.
6. Assembling memoranda of sale and reporting indicated violations.
7. Preparation of applications for return of penalties paid.

1. Determination of Harvested Acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the instructions contained in ECR-416. The harvested acreage of tobacco for each tobacco farm shall be determined prior to issuance of the marketing card.

2. Preparation of Records for Nonwarehouse Sales Prior to Opening of Markets. A "Bill of Nonwarehouse Sale" (Form 40-Tob-43) is required to be prepared by each buyer who purchases tobacco anywhere except at a warehouse sale. If the buyer so requests and a determination of the harvested acreage of tobacco has been made, but the marketing card has not been delivered to the farm operator, the county office shall execute the "Certificate of County Office" section of Form 40-Tob-43 and shall retain the third copy of such form. The county office shall issue a memorandum of sale from the marketing card to cover each such sale before the card is delivered to the operator. In such case the county office shall retain the county office copy of the memorandum of sale and shall forward the purchaser's copy to the Marketing Quota Section. The person issuing the memorandum of sale shall also enter on the inside of the front cover

of the marketing card the number of pounds sold and affix his initials in the space immediately to the right thereof.

3. Preparation of Listing Sheets. The county office will prepare Forms 40-Tob-31, "Within Quota Listing Sheet," listing thereon data for all tobacco farms in the county from which tobacco was harvested in 1940. After Form 40-Tob-31 has been prepared, the county office will draw a line through the data for (1) each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm and also (2) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment. The data for each farm for which the data are lined through on Form 40-Tob-31, as indicated above, shall then be listed on Form 40-Tob-32, "Excess Listing Sheet."

If, because of an error in either the county or State office, the operator was notified of an erroneous acreage allotment and, acting solely upon the basis of the information contained in the erroneous notice, planted an acreage of tobacco in excess of the final and correct acreage allotment established for the farm, the allotment contained in the erroneous notice shall be used for all purposes in connection with tobacco marketing quotas.

Entries shall be made in columns 1 through 9, Form 40-Tob-31, as follows:

Column Number and Heading:	Source of Entry
1 Farm Serial number	Form ECR-407 or Form 40-Tob-10
2 Name of operator	Form ECR-407 or Form 40-Tob-10
3 Acreage allotment	Form ECR-407 or Form 40-Tob-10
4 Normal yield	Form ECR-407 or Form 40-Tob-10
5 Normal production	Column 3 times column 4
6 Estimated production	See instructions below
7 Harvested acreage	Form ECR-419
8 Total sales including scrap <u>1/</u>	Memoranda of sales <u>1/</u>
9 Actual yield per acre	Column 8 divided by column 7

1/ If there is any tobacco produced on the farm in 1940 which will be carried over to future marketing years or if there was any tobacco marketed during the 1940-41 marketing year which was produced in a prior year, the entry in column 8 should be deleted and there should be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed in 1940.

Columns 3, 5, 6, 7 and 8 shall be totaled on each page of the Form 40-Tob-31 and such totals shall not include any entries which have been lined through.

Entries in columns 1 through 7 shall be made prior to the issuance of the marketing card. The county committee shall review the data for each farm and in any case where it has reason to believe that the production of tobacco on the farm in 1940 is materially less than the normal production in column 5, the estimated production shall be entered in column 6.

Data for those farms for which data have been lined through on the Within Quota Listing Sheet shall be entered on Form 40-Tob-32. Entries in columns 1 through 11 shall be made prior to the issuance of marketing cards and entries in columns 12 through 17 shall be made as soon as the information is available.

Entries shall be made in columns 1 through 17 as follows:

Column Number and Heading:	Source of Entry:
1 Farm serial number	Form ECR-407 or Form 40-Tob-31
2 Name of operator	Form ECR-407 or Form 40-Tob-31
3 Acreage allotment	Form ECR-407 or Form 40-Tob-31
4 Harvested acreage	Form ECR-419
5 Excess acreage	Column 4 minus column 3
6 Percent excess acreage	Column 5 divided by column 4 $\frac{1}{1}$
7 Normal yield	Form ECR-407 or Form 40-Tob-31
8 Normal production	Column 3 times column 7 or Form 40-Tob-31
9 Estimated production	Column 4 times column 10
10 Estimated yield per acre	See instructions below
11 Preliminary quota $\frac{2}{2}$	Column 10 times smaller of column 3 or column 4
12 Pounds marketed $\frac{3}{3}$	Memoranda of sales
13 Pounds unmerchable	Form 40-Tob-33
14 Pounds stored	Form 40-Tob-33
15 Actual production	Sum of columns 12, 13 and 14
16 Actual yield per acre	Column 15 divided by column 4
17 Final quota	Column 16 times smaller of column 3 or 4

- 1/ The percentage to be entered in column 6 shall be expressed as a whole percentage and any fractions shall be disregarded.
- 2/ Entries shall be made in column 11 only for those farms on which there is no excess acreage but for which an excess card is issued. If the preliminary quota for a farm is found to be too small the estimated production, the estimated yield and the preliminary quota should be revised upward and additional quota issued accordingly.
- 3/ If the entry in column 12 includes any tobacco which was carried over from a previous marketing year delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the deleted entry.

The estimated yield per acre to be entered in column 10 shall be determined by the county committee upon the basis of the best information available to it. If necessary, an employee of the county association shall visit the farm to estimate the yield to be entered in column 10. The estimated yield and the estimated production on "excess farms" should be reasonably accurate as the farm operator will be requested to account for disposition of a quantity of tobacco equal to the estimated production.

Columns 3, 4, 5, 8, 9, 11 through 15, and 17 should be totaled on each page of Form 40-Tob-32.

If the county office records indicate that the operator of any farm on which the harvested acreage exceeds the allotment is also the operator of a farm in another county, the office of such other county shall be promptly notified in order that excess marketing cards may be issued for such operator's farms in that county.

4. Checking of Tobacco Disposed of Without Marketing. If the acreage of tobacco harvested on any farm is in excess of the farm acreage allotment and the operator of the farm desires to dispose of a quantity of tobacco equal to the estimated average yield for the farm in 1940 times the excess harvested acreage so as to obtain a Within Quota Marketing Card, the county committee shall designate a committeeman or supervisor to estimate the yield of tobacco for the farm in 1940, and to check the disposition of the excess tobacco.

A report of the disposition of such tobacco shall be made on Form 40-Tob-33. The county code and farm serial number and the name and address of the operator shall be entered in the spaces provided.

Form 40-Tob-33 shall be executed as follows:

Item No.	Source of Entry
1	Column 4, Form 40-Tob-32
2	Column 3, Form 40-Tob-32
3	Item 1 minus item 2
4	Column 9, 40-Tob-32 adjusted by county committee if additional information is available
5	Item 4 divided by item 1
6	Item 5 times item 3
7	Committeeman or supervisor <u>1/</u>
8	Farm operator
8(a)	Farm operator
9	Sum of items 7 and 8
10	Committeeman or supervisor <u>1/</u>
11	Farm operator
11(a)	Farm operator
11(b)	Farm operator

1/ The committeeman or supervisor shall enter the condition of the excess pounds disposed of as well as the number of pounds and the method used in determining the number of pounds.

Item No.	Source of Entry
12	Column 12, 40-Tob-32
13	Sum of items 10, 11, 12
14	Col. 12 of Form 40-Tob-32
15	Col. 17 of Form 40-Tob-32
16	Item 14 minus item 15
17	Memoranda of sale
18	Item 16 times 10¢
19	Item 17 minus item 18

The farm operator and the county committeeman who checked the disposition of the excess tobacco shall execute Sections III and IV, respectively.

In no case will both Sections I and II be executed on the same form. Section I will be used only if the excess tobacco is disposed of before marketing cards are issued for the farm; otherwise, Section II will be used. If the excess tobacco is to be used on the farm the tobacco shall be so treated that it will be unsuitable for marketing prior to the approval of its disposition. A suggested method of disposing of such excess is to thoroughly spread the tobacco on the ground, saturate it with water and sprinkle it generously with lime. The supervisor or committeeman shall see that the treatment is such that the tobacco may not be marketed. If the tobacco is to be placed in storage the farm operator shall furnish full and complete information as to the amount of tobacco and the condition and place in which it will be stored. If the tobacco is redried, the farm operator shall also furnish information as to the number, grade, and any other identifying marks on the tobacco in storage. The county committee shall verify such information before section IV is executed by a member of the county committee.

5. Issuance of Marketing Cards and Reporting Loss, Destruction or Theft of Cards. Marketing cards shall be issued in accordance with the instructions contained in sections 4, 5, 9, 10 and 11 of Forms 40-Tob-42, "Marketing Quota Regulations."

The following entries shall be made on each Form 40-Tob-28, "Within Quota Marketing Card" before it is issued to the farm operator:

- (a) The name of the farm operator shall be entered in the space provided on the cover of the marketing card and on each memorandum of sale.

- (b) The smaller of the entry in column 5 or column 6, if any, Form 40-Tob-31 shall be entered in the space provided on the inside of the cover. If the operator requests two or more cards, the pounds assigned to each card shall also be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the smaller of the normal production or estimated production in columns 5 and 6, Form 40-Tob-31.
- (c) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale; on the "Operator's Receipt for Marketing Card," and on the back cover. (Note: Stamps for this purpose will be furnished county offices of counties having 20 or more tobacco farms.)
- (d) Enter on the "Operator's Receipt" the serial number of the marketing card which is printed on the cover and which is the same as the serial number of the first memorandum of sale in the card.
- (e) After the card has been prepared as indicated above, the issuing agent shall affix his signature on the cover.
- (f) Before the card is delivered to the farm operator, he must sign the "Operator's Agreement" and the "Operator's Receipt" in the presence of the person delivering the card. The person delivering the card should call the operator's attention to the points covered in the "Operator's Agreement" and then sign in the space provided and deliver the card to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, the new card shall be issued as indicated above and in addition there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum" the total pounds sold on the first card.

Each Form 40-Tob-29, "Excess Marketing Card," shall be executed and delivered to the farm operator as indicated above for "Within Quota Marketing Cards" and in addition the following entries shall be made:

- (a) The card number may be entered on the cover if two or more cards are issued for the same farm. (For example: Card numbers 1, 2, 3, etc.)
- (b) The estimated production, column 9, Form 40-Tob-32, shall be entered on the cover.
- (c) The acreage allotment and harvested acres shall be entered inside the cover from columns 3 and 4, respectively, Form 40-Tob-32.

- (d) The percentage excess (column 6, Form 40-Tob-32) shall be entered in the spaces provided and shall be shown in both figures and words.
- (e) The marketing quota shall be entered from column 11, Form 40-Tob-32, for those farms on which there is no excess acreage but for which an excess card is issued.

Each county committee shall designate one person to sign marketing cards for farms in the county as issuing agent. As indicated above, the issuing agent shall sign each marketing card prior to its delivery to the farm operator but the marketing card shall not be delivered to the farm operator until he has signed the Operator's Agreement and the receipt therein. The receipt shall be detached from the marketing card and retained in the county office file. (Note: The operator's receipts shall be filed in the county office and it shall be the responsibility of each county association treasurer to account for all cards [Forms 40-Tob-28 and 40-Tob-29] with either the unused cards or properly executed "Operator's Receipts.")

6. Assembling Memoranda of Sale and Reporting of Indicated Violations. The county office shall file the memoranda of sale by farms as received and shall maintain cumulative totals of the pounds sold. After all memoranda of sale for a farm have been received, the total sales shall be entered in column 8, Form 40-Tob-31 or column 12, Form 40-Tob-32.

If, at any time, it appears that the total marketings of tobacco from a farm are in excess of the estimated actual production of tobacco on the farm, the county committee shall make or cause to be made such preliminary investigation as it deems appropriate with a view to determining whether tobacco from any other farm has been marketed under the marketing card for the particular farm. In any instance where it appears that the marketing card for one farm has been used to market tobacco from another farm, the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the Marketing Quota Section, Agricultural Adjustment Administration, Washington, D. C.

If it appears from the memoranda of sale received in the county office for any farm that the tobacco available for marketing from the farm is not being marketed, the county committee shall make or cause to be made such investigation as it deems appropriate with a view to determining whether the tobacco is being so disposed of, and the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the Marketing Quota Section.

7. Preparation of Applications for Return of Penalties Paid. Whenever marketings of tobacco from any farm have been completed the county office shall, in the case of Within Quota Marketing Cards, add the total marketings as shown on all memoranda of sale for the farm and on the marketing card (if returned to the county office by the farmer) and complete the entries on Form 40-Tob-31. In the case of farms for which Excess

Marketing Cards are issued the county office shall obtain a report from the farm operator on Form 40-Tob-33 showing the disposition of the excess tobacco. If excess penalty has been paid and the operator desires to submit an application for return of penalties paid, such application must be filed on Form 40-Tob-41.

Form 40-Tob-41 shall be executed as follows:

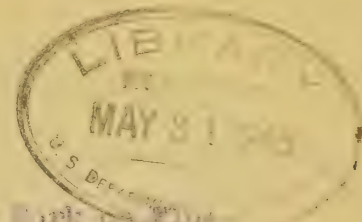
- (a) Enter the State and county code and farm serial number in the space provided in the upper right corner.
- (b) Enter in Table I in the spaces provided the name and address of each warehouse at which a sale was made or the name and address of each buyer for nonwarehouse sales and in the spaces provided thereunder, the serial number and date of each memorandum of sale issued covering a sale of tobacco at that warehouse or to that buyer.
- (c) Enter in items 7 through 12 the data shown in items 14 through 19 respectively, Form 40-Tob-33.
- (d) Enter in the spaces provided in columns A and B of Table II the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in Column C is to be paid separately to one person, the name, address and signature of such person should be shown in Column A and a mark should be drawn through the space in column B. Where the amount is to be paid jointly to two persons the name, address and signature of one person should be shown in Column A and the name and signature of the other person in Column B. The making of payments to each person separately or to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (e) Enter in Column C of Table II the amount to be repaid to each applicant and in item 13 the total of the amounts in Column C which total must equal the amount in item 12. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid the penalty. Such agreement shall be indicated by the signatures of all such producers on Form 40-Tob-41. If the producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application when submitted to the Marketing Quota Section. The instructions contained in ACP-16 with respect to producers' signatures shall be followed in executing Form 40-Tob-41.

- (f) Enter in item 14 the date on which the Form 40-Tob-41 was signed by all producers and submitted to the county office.
- (g) Enter in item 15 the percent excess which is the percent of excess acreage entered on the marketing card for the farm.
- (h) The county committee shall review each application and if it approves the application, its approval shall be indicated by a member affixing his signature and the date in section 5.
- (i) The county office copy of the application will be detached and the remaining copy forwarded to the State office.

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- (1) There is to be no change in the present situation of all persons and institutions in the country.
- (2) There is to be no change in the present situation of all persons and institutions in the country.
- (3) The present situation of all persons and institutions in the country is to be maintained.
- (4) The present situation of all persons and institutions in the country is to be maintained.

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 East Central Region



Form 100-442, "Instructions to County Offices for Marking and Cured Tobacco Marketing Quotas" is amended by adding at the end thereof the following:

"E. Determination of "Representative" Tobacco and Filing of Applications for Return of Penalty With Respect Thereto. - The operator of any farm having unmarketed excess tobacco may dispose of such tobacco and file an application for return of penalty, Form 40-Tob-43, provided an executed Form 40-Tob-33, "Farm operator's Report", has been filed with and approved by the county committee, and provided further that such unmarketed tobacco is disposed of by use on the farm in a manner satisfactory to the county committee or such unmarketed excess tobacco is stored under arrangements satisfactory to the Agricultural Adjustment Administration. The penalty will be returned only with respect to that part of the poundage of tobacco which is determined to be "representative" in accordance with the following instructions:

- (a) The county committee in cooperation with the farm operator will determine the poundage of tobacco to be disposed of and will appraise the market value of such tobacco.
- (b) Compute the average price per pound for the entire crop by dividing the total pounds into the sum of the gross price of the tobacco marketed and appraised value of the tobacco not marketed.
- (c) Obtain the poundage of representative tobacco by dividing the appraised value of the tobacco disposed of other than by marketing by the average price per pound for the entire crop.

(If the committee after examination of the tobacco on hand determines that all of such tobacco is representative the computations provided in items 1, 2, and 3 need not be made.)

- (d) Obtain the amount of penalty to be returned by multiplying the pounds of tobacco determined to be representative by the percent "within quota" (the difference between the percent excess and 100 percent) and multiplying the result by 10 cents per pound.

Examples shown in the work sheet below will illustrate the method of determining the poundage of representative tobacco and the amount of penalty which may be returned.

Work Sheet

Item headings (Column A)	Source of Entry (Column B)	(Or Item C)	
1. Acreage allotment	Excess Listing Sheet	3.0	
2. Harvested acreage	" " "	10.0	
3. Percent excess	" " "	75	
4. Total pounds marketed	Memoranda of Sale	5,000	8.5
5. Gross value of marketings	" " "	\$1,000.00	\$1,275.00
6. Total pounds disposed of	Committed Retention	1,000	
7. Value of tobacco disposed of	Appraisal	\$250.00	\$250.00
8. Average price for crop	Item 5 ÷ 7 ÷ Item 4 ÷ 6	12.5	
9. Pounds of representative tobacco on hand	Item 7 ÷ 8	2,000	5
10. Percent within quota	100% minus "percent excess"	25	
11. Penalty to be returned	Item 10 x Item 9 x 10 cents	\$500.00	\$500.00

Preparation of Form 40-Job 41, "Application for Return of Penalty"

- Enter the State and county code and farm serial number in the spaces provided in the upper right corner.
- Enter in Table I, in the spaces provided, the name and address of each warehouse at which a sale was made or the name and address of each buyer for non-warehouse sales and, in the spaces provided below, the serial number and date of each memorandum or sales invoice covering a sale of tobacco at that warehouse or to that buyer.
- The county office should prepare a work sheet for each application. This work sheet should carry the headings shown in columns (A) and (B) for the examples contained in these instructions and the data for the farm with respect to which the application is filed will be determined as set forth for the cases shown in column (C).

- (d) The following entries and corrections will be made in items 6 through 11 of Section IV of the application:
- (1) Enter in item 6 the total pounds marketed which will be the entry in line 4 of the work sheet.
 - (2) Item 7 of the application will be corrected by deleting the words "Final Quota" and inserting in lieu thereof the words "Total pounds Disposed of" and the figure as shown in line 6 of the work sheet will be entered in the space provided.
 - (3) Item 8 of the application will be corrected by deleting the words "Excess Marketings" and inserting in lieu thereof the words "Pounds of Representative Tobacco", and the figure as shown in line 9 of the work sheet will be entered in the space provided.
 - (4) Enter in item 9 the amount of penalty collected on sales of tobacco from the farm as shown on the memoranda of sale.
 - (5) Item 10 should be left blank.
 - (6) Enter in item 11 the amount of the penalty to be returned as shown in line 11 of the work sheet.
- (e) Enter in columns A and B of Table II, in the spaces provided, the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in column C is to be paid separately to one person, the name, address, and signature of such person should be shown in column A and a mark should be drawn through the space in column B. Where the amount is to be paid jointly to two persons, the name, address, and signature should be shown in column A and the name and signature of the other person in column B. The making of payments to each person separately or as to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (f) Enter in column C of Table II the amount to be repaid to each applicant. The total of these amounts should be entered in item 12 and must equal the entry in item 11. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid the penalty. Such agreement shall be indicated by the signatures of all such producers on Form 40-Tab-11. If the

producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application.

The instructions contained in ADP-16 with respect to producers' signatures shall be followed in executing Form 40-40b-41.

- (g) Enter in item 13 the date on which the Form 40-40b-41 was signed by all producers and submitted to the county office.
- (h) Enter in item 14 the percent excess which is the percent of excess surplusage entered on the marketing card for the firm.
- (i) The county committee shall review each application and if it approves the application, its approval shall be indicated by a member affixing his signature and the date in section 2.
- (j) After the Form 40-40b-41 has been approved by the county committee the copy shall be detached and retained in the county office files. The original shall be transmitted to the State office, together with a copy of the work sheet.
- (k) The State office will forward the executed application and the work sheet to the Marketing Quota Section."

Form ECR-444
U. S. Department of Agriculture
Agricultural Adjustment Administration
East Central Division
October 1940

INSTRUCTIONS TO COUNTY OFFICES FOR
WORK ON BURLEY TOBACCO MARKETING QUOTAS
(1940-41 Marketing Year)

Each county office will have the following responsibilities in connection with the tobacco marketing quotas:

1. Determination of harvested acreage;
2. Preparation of records for nonwarehouse sales prior to opening of markets;
3. Issuance of memoranda of sale by the county office;
4. Preparation of listing sheets;
5. Checking of tobacco disposed of without marketing;
6. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards;
7. Assembling memoranda of sale and reporting indicated violations; and
8. Preparation of applications for return of penalties paid.

1. Determination of Harvested Acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the instructions contained in ECR-416.

2. Preparation of Records for Nonwarehouse Sales Prior to Opening of Markets. A "Bill of Nonwarehouse Sale" (Form 40-Tob-54) is required to be prepared by each buyer who purchases tobacco anywhere except at a warehouse sale. If the buyer so requests and a determination of the harvested acreage of tobacco has been made, but the marketing card has not been delivered to the farm operator, the county office shall execute the "Certificate of County Office" section of Form 40-Tob-54 and shall retain the third copy of such form. The county office shall issue a memorandum of sale from the marketing card to cover each such sale before the card is delivered to the operator. In such case the county office shall retain the county office copy of the memorandum of sale and shall forward the purchaser's copy to the Marketing Quota Section. The person issuing the memorandum of sale shall also enter on the inside of the front cover of the marketing card the number of pounds sold and affix his initials in the space immediately to the right thereof.



3. Issuance of memoranda of sale by the county office. In addition to the memoranda of sale to be issued by the county office as provided above, the county office shall issue memoranda of sale covering sales of tobacco made by producers within the county by mail ordering or peddling. Each such memorandum of sale should be supported by a Bill of Nonwarehouse Sale, Form 40-Tob-54, completed except for the "signature of buyer". The purchaser's copy of such memorandum should be forwarded to the Marketing Quota Section, together with a copy of the bill of non-warehouse sale.

4. Preparation of Listing Sheets. The county office will prepare Forms 40-Tob-51, "Within Quota Listing Sheet," listing thereon data for all tobacco farms in the county from which tobacco was harvested in 1940. After Form 40-Tob-51 has been prepared, the county office will draw a line through the date for (1) each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm and also (2) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment. The data for each farm for which the data are lined through on Form 40-Tob-51, as indicated above, shall then be listed on Form 40-Tob-52, "Excess Listing Sheet".

If, because of an error in either the county or State office, the operator was notified of an erroneous acreage allotment and, acting solely upon the basis of the information contained in the erroneous notice, planted an acreage of tobacco in excess of the final and correct acreage allotment established for the farm, the allotment contained in the erroneous notice shall be used for all purposes in connection with tobacco marketing quotas.

Entries shall be made in columns 1 through 9, Form 40-Tob-51, as follows:

Column Number and Heading:	Source of Entry
1 Farm Serial number	Form ECR-407 or Form 40-Tob-14
2 Name of operator	Form ECR-407 or Form 40-Tob-14
3 Acreage allotment	Form ECR-407 or Form 40-Tob-14
4 Normal yield	Form ECR-407 or Form 40-Tob-14
5 Normal production	Column 3 times column 4
6 Estimated production	See instructions below
7 Harvested acreage	Form ECR-419
8 Total sales <u>1/</u>	Memoranda of sales <u>1/</u>
9 Actual yield per acre	Column 8 divided by column 7

1/ If there is any tobacco produced on the farm in 1940 which will be carried over to future marketing years or if there was any tobacco marketed during the 1940-41 marketing year which was produced in a prior year, the entry in column 8 should be deleted and there should be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed in 1940.

Columns 3, 5, 6, 7 and 8 shall be totaled on each page of the Form 40-Tob-51 and such totals shall not include any entries which have been lined through.

Entries in columns 1 through 7 shall be made prior to the issuance of the marketing card. The county committee shall review the data for each farm and in any case where it has reason to believe that the production of tobacco on the farm in 1940 is materially less than the normal production in column 5, the estimated production shall be entered in column 6.

Data for those farms for which data have been lined through on the Within Quota Listing Sheet shall be entered on Form 40-Tob-52. Entries in columns 1 through 11 shall be made prior to the issuance of marketing cards and entries in columns 12 through 17 shall be made as soon as the information is available.

Entries shall be made in columns 1 through 17 as follows:

Column Number and Heading:	Source of Entry
1 Farm serial number	Form ECR-407 or Form 40-Tob-51
2 Name of operator	Form ECR-407 or Form 40-Tob-51
3 Acreage allotment	Form ECR-407 or Form 40-Tob-51
4 Harvested acreage	Form ECR-419
5 Excess acreage	Column 4 minus column 3
6 Percent excess acreage	Column 5 divided by column 4 <u>1/</u>
7 Normal yield	Form ECR-407 or Form 40-Tob-51
8 Normal production	Column 3 times column 7 or Form 40-Tob-51
9 Estimated production	Column 4 times column 10
10 Estimated yield per acre	See instructions below
11 Preliminary quota <u>2/</u>	Column 10 times smaller of column 3 or column 4
12 Pounds marketed <u>3/</u>	Memoranda of sales
13 Pounds unmerchantable	Form 40-Tob-33
14 Pounds stored	Form 40-Tob-33
15 Actual production	Sum of columns 12, 13, and 14
16 Actual yield per acre	Column 15 divided by column 4
17 Final quota	Column 16 times smaller of column 3 or 4

- 1/ The percentage to be entered in column 6 shall be expressed as a whole percentage and any fractions shall be disregarded, except that if the percentage of excess is less than one percent it shall be computed to the nearest one-tenth of a percent.
- 2/ Entries shall be made in column 11 only for those farms on which there is no excess acreage but for which an excess card is issued. If the preliminary quota for a farm is found to be too small the estimated production, the estimated yield and the preliminary quota should be revised upward and additional quota issued accordingly.
- 3/ If the entry in column 12 includes any tobacco which was carried over from a previous marketing year delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the deleted entry.

The estimated yield per acre to be entered in column 10 shall be determined by the county committee upon the basis of the best information available to it. If necessary, an employee of the county association shall visit the farm to estimate the yield to be entered in column 10. The estimated yield and the estimated production on "excess farms" should be reasonably accurate as the farm operator will be requested to account for disposition of a quantity of tobacco equal to the estimated production.

Columns 3, 4, 5, 8, 9, 11 through 15, and 17 should be totaled on each page of Form 40-Tob-52.

If the county office records indicate that the operator of any farm on which the harvested acreage exceeds the allotment is also the operator of a farm in another county, the office of such other county shall be promptly notified in order that excess marketing cards may be issued for such operator's farms in that county.

5. Checking of Tobacco Disposed of Without Marketing. If the acreage of tobacco harvested on any farm is in excess of the farm acreage allotment and the operator of the farm desires to dispose of a quantity of tobacco equal to the estimated average yield for the farm in 1940 times the excess harvested acreage so as to obtain a Within Quota Marketing Card, the county committee shall designate a committee-man or supervisor to estimate the yield of tobacco for the farm in 1940, and to check the disposition of the excess tobacco.

A report of the disposition of such tobacco shall be made on Form 40-Tob-33. The county code and farm serial number and the name and address of the operator shall be entered in the spaces provided.

Form 40-Tob-33 shall be executed as follows:

Item No.	Source of Entry
1	Column 4, Form 40-Tob-52
2	Column 3, Form 40-Tob-52
3	Item 1 minus item 2
4	Column 9, 40-Tob-52 adjusted by county committee if additional information is available
5	Item 4 divided by item 1
6	Item 5 times item 3
7	Committeemen or supervisor <u>1/</u>
8	Farm operator
8(a)	Farm operator
9	Sum of items 7 and 8
10	Committeeman or supervisor <u>1/</u>
11	Farm operator
11(a)	Farm operator
11(b)	Farm operator
12	Column 12, 40-Tob-52
13	Sum of items 10, 11, 12
14	Col. 12 of Form 40-Tob-52
15	Col. 17 of Form 40-Tob-52
16	Item 14 minus item 15
17	Memoranda of sale
18	Item 16 times 10¢
19	Item 17 minus item 18

1/ The committeeman or supervisor shall enter the condition of the excess pounds disposed of as well as the number of pounds and the method used in determining the number of pounds.

The farm operator and the county committeeman who checked the disposition of the excess tobacco shall execute sections III and IV, respectively.

In no case will both sections I and II be executed on the same form; section I will be used only if the excess tobacco is disposed of before

marketing cards are issued for the farm; otherwise, section II will be used. If the excess tobacco is to be used on the farm the tobacco shall be so treated that it will be unsuitable for marketing prior to the approval of its disposition. A suggested method of disposing of such excess is to thoroughly spread the tobacco on the ground, saturate it with water and sprinkle it generously with lime. The supervisor or committeeman shall see that the treatment is such that the tobacco may not be marketed. If the tobacco is to be placed in storage the farm operator shall furnish full and complete information as to the amount of tobacco and the condition and place in which it will be stored. If the tobacco is redried, the farm operator shall also furnish information as to the number, grade, and any other identifying marks on the tobacco in storage. The county committee shall verify such information before section IV is executed by a member of the county committee.

6. Issuance of Marketing Cards and Reporting Loss, Destruction or Theft of Cards. Marketing cards shall be issued in accordance with sections 4, 5, 10, 11 and 12 of Form 40-Tob-57 "Marketing Quota Regulations."

The following entries shall be made on each Form 40-Tob-50 "Within Quota Marketing Card" before it is issued to the farm operator:

- (a) The name of the farm operator shall be entered in the space provided on the cover of the marketing card and on each memorandum of sale.
- (b) The smaller of the entry in column 5 or column 6, if any, Form 40-Tob-51 shall be entered in the space provided on the inside of the cover. If the operator requests two or more cards, the pounds assigned to each card shall also be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the smaller of the normal production or estimated production in columns 5 and 6, Form 40-Tob-51.
- (c) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale; on the "Operator's Receipt for Marketing Card," and on the back cover. (Note: Stamps for this purpose will be furnished counties having 20 or more tobacco farms.)
- (d) Enter on the "Operator's Receipt" the serial number of the marketing card which is printed on the cover and which is the same as the serial number of the first memorandum of sale in the card.

- (e) After the card has been prepared as indicated above, the issuing agent shall affix his signature on the cover.
- (f) Before the card is delivered to the farm operator, he must sign the "Operator's Agreement" and the "Operator's Receipt" in the presence of the person delivering the card. The person delivering the card should call the operator's attention to the points covered in the "Operator's Agreement" and then sign in the space provided and deliver the card to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, the new card shall be issued as indicated above and in addition there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum" the total pounds sold on the first card.

Each Form 40-Tob-29, "Excess Marketing Card," shall be executed and delivered to the farm operator as indicated above for "Within Quota Marketing Cards" and in addition the following entries shall be made:

- (a) The word "Flue-cured" on the front cover of the card should be deleted and the word "Burley" inserted.
- (b) The card number shall be entered on the cover if two or more cards are issued for the same farm. (For example: Card numbers 1 of 3, card number 2 of 3, etc.)
- (c) The estimated production, column 9 Form 40-Tob-52, shall be entered on the cover.
- (d) The acreage allotment and the harvested acres shall be entered inside the cover from columns 3 and 4, respectively, Form 40-Tob-52.
- (e) The "percent excess" (column 6, Form 40-Tob-52) shall be entered in the spaces provided on the inside front cover of the card and shall be shown in both figures and words.
- (f) The "percent excess" shall be shown in figures in the space provided on each memorandum of sale.
- (g) The marketing quota shall be entered from column 11, Form 40-Tob-52, for those farms on which there is no excess acreage but for which an excess card is issued.

Each county committee shall designate one person to sign marketing cards for farms in the county as issuing agent. As indicated above, the issuing agent shall sign each marketing card prior to its delivery to the farm operator but the marketing card shall not be delivered to the farm operator until he has signed the Operator's Agreement and the receipt

therein. The receipt shall be detached from the marketing card and retained in the county office file. The operators' receipts shall be filed in the county office and it shall be the responsibility of each county association treasurer to account for all cards (Forms 40-Tob-50 and 40-Tob-29) with either the unused cards or properly executed "Operators' Receipts."

7. Assembling Memoranda of Sale and Reporting of Indicated Violations. The county office shall file the memoranda of sale by farms as received and shall maintain cumulative totals of the pounds sold. After all memoranda of sale for a farm have been received, the total sales shall be entered in column 8, Form 40-Tob-51 or column 12, Form 40-Tob-52.

If, at any time, it appears that the total marketings of tobacco from a farm are in excess of the estimated actual production of tobacco on the farm, the county committee shall make or cause to be made such preliminary investigation as it deems appropriate with a view to determining whether tobacco from any other farm has been marketed under the marketing card for the particular farm. In any instance where it appears that the marketing card for one farm has been used to market tobacco from another farm, the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the Marketing Quota Section, Agricultural Adjustment Administration, Washington, D. C.

If it appears from the memoranda of sale received in the county office for any farm that the tobacco available for marketing from the farm is not being marketed, the county committee shall make or cause to be made such investigation as it deems appropriate with a view to determining whether the tobacco is being so disposed of, and the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the Marketing Quota Section.

8. Preparation of Applications for Return of Penalties Paid. Whenever marketings of tobacco from any farm have been completed the county office shall, in the case of Within Quota Marketing Cards, check each memorandum of sale for the farm against the marketing card if available, and total marketings as shown thereon. The total marketings then obtained for the farm will be entered on Form 40-Tob-51. In the case of farms for which Excess Marketing Cards are issued the county office shall obtain a report from the farm operator on Form 40-Tob-33 showing the disposition of the excess tobacco. If excess penalty has been paid and the operator desires to submit an application for return of penalties paid, such application must be filed on Form 40-Tob-41.

Form 40-Tob-41 shall be executed as follows:

- (a) Enter the State and county code and farm serial number in the space provided in the upper right corner.
- (b) Enter in Table I in the spaces provided the name and address of each warehouse at which a sale was made or the name and address of each buyer for nonwarehouse sales and in the spaces

provided thereunder, the serial number and date of each memorandum of sale issued covering a sale of tobacco at that warehouse or to that buyer.

- (c) Enter in items 7 through 12 the data shown in items 14 through 19 respectively, Form 40-Tob-33.
- (d) Enter in the spaces provided in columns A and B of Table II the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in Column C is to be paid separately to one person, the name, address and signature of such person should be shown in Column A and a mark should be drawn through the space in Column B. Where the amount is to be paid jointly to two persons the name, address and signature of one person should be shown in Column A and the name and signature of the other person in Column B. The making of payments to each person separately or to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (e) Enter in Column C of Table II the amount to be repaid to each applicant and in item 13 the total of the amounts in Column C which total must equal the amount in item 12. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid the penalty. Such agreement shall be indicated by the signatures of all such producers on Form 40-Tob-41. If the producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application when submitted to the Marketing Quota Section. The instructions contained in ACP-16 with respect to producers' signatures shall be followed in executing Form 40-Tob-41.
- (f) Enter in item 14 the date on which the Form 40-Tob-41 was signed by all producers and submitted to the county office.
- (g) Enter in item 15 the percent excess which is the percent of excess acreage entered on the marketing card for the farm.
- (h) The county committee shall review each application and if it approves the application, its approval shall be indicated by a member affixing his signature and the date in section 5.
- (i) The county office copy of the application will be detached and the remaining copy forwarded to the State office.

